

- You will demonstrate how to structure data so it can be analyzed to identify internal control failures and fraud through the use of problems and cases.
- You will be able to demonstrate how to analyze data to identify internal control failures and fraud using ACL and Excel.
- You will demonstrate the ability to work cooperatively and productively in groups of two and four to complete a number of team assignments.

Required Materials

- Richardson, Chang, and Smith, *Accounting Information Systems*, McGraw Hill (RC&S) can be purchased at the bookstore which will give you access to the e-book or just as an e-book at <http://connect.mheducation.com/class/l-porter-smartstart-course>
- Arens and Ward, *Systems Understanding Aid*, 9th Edition Armond Dalton Publishers, Inc. (SUA) (Note: Only one copy per team is needed)

Prerequisites: BUAD 281 or BUAD 285b or BUAD 286b or BUAD 305.

Course Notes: <https://blackboard.usc.edu>

Grading Policy

The overall grade in this class will be determined by your performance on three quizzes, three individual assignments, 11 small group assignments, a large group project, class participation, and a final exam weighted as follows:

20%	Quizzes (3)
10%	Individual assignments (3)
25%	Small group assignments (11)
5%	Large group Project
5%	Class participation
35%	Final exam

After total points are determined for the semester, letter grades will be assigned according to the Leventhal School of Accounting grading policies. Final grades represent how you performed in the class relative to the other students. Your grade will not be based on a mandated target, but on your performance. Historically, the average grade for this class is about a (B+). Three items are considered when assigning final grades:

1. Your average weighted score as a percentage of the available points for all assignments (the points you receive divided by the number of points possible).
2. The overall average percentage score within the class.
3. Your ranking among all students in the class.

After each quiz is returned, there is a one-week cooling off period after which you may challenge your grade. For assignments, you have one week after the assignment is returned to challenge the grade (there is no cooling off period). See “Evaluation of Your Work” in the attached Marshall Guidelines. After the challenge period the grades on the assignments become final. Participation grade is final once given.

Exams

There will be three quizzes and a final exam that will be cumulative. No makeup quizzes will be given. Each quiz and the final exam must be taken when scheduled. A missed quiz will be given a grade of zero. For the quizzes and final exams, you will be responsible for the readings, lectures, and class discussions.

Assignments

There will be individual assignments, small group assignments, and large group assignments. The small group assignments must be done in teams consisting of two members. You may select your own partner but those who do not have a partner by the third class will be assigned one. These are not necessarily permanent partnerships. If, after the first assignment, you find that you cannot work with the partner you have you may find a new partner but that is up to you. The professor must be informed of all partnership changes in writing. This document should be signed-off by all affected group members. The large group assignments must be done in teams of four. This is usually done by joining two small groups to form on large group.

The points for each group assignment may be allocated to each partner based on the assessment of each partner's contribution. **The first page of each group assignment must be the honor code certification cover page that identifies the assignment worked on and the partners' names plus an assessment of the individuals' contribution to the project with signatures as shown below. Group assignments without this completely signed cover page may lose 10% of the points. (See form below).**

Section: _____

Team #: _____

We, the undersigned, assert that all the work being turned in is solely the work of team members signed below.

<u>Member Name</u>	<u>Signature</u>	<u>Contribution</u>
Member 1's Name	_____	% Contribution
Member 2's Name	_____	% Contribution
		100%

Note:

1. Unless otherwise indicated, all assignments are due at the beginning of class. Assignments that are handed in more than 15 minutes late but before 4:00 PM of the day due will lose 25% of the grade assigned. Assignments handed in after 4:00 PM of the day due but before 9:00 am of the following day will lose 50%. After that assignments will not be accepted.
2. Assignments will be graded on content, organization and neatness. With the exception of the Journal Entries in the Systems Understanding Aid assignments or express instructions to the contrary, anything turned in must be typed. **Neither hand written assignments nor hand written corrections to typed assignments will be accepted.**
3. Each assignment page must have identification identifying the student(s), class and the assignment.
4. Assignments that have been marked but remain unclaimed will be discarded after four weeks.
5. **All work turned in for a grade must be solely the work of the individual or group turning it in. Collaboration or sharing with others will be considered a violation of the LSOA Student Honor Code. If you are in doubt, please contact the professor.**
6. I strive to have my handouts and review problems as correct as possible. To this end I offer a \$1.00 reward for any basic error. This does not include simple typos but errors that result in confusing and inaccurate solutions.

Class Participation

The score for class participation has three components. First is participation in the class discussion which is extremely important. Participation is not simply a matter of attending or making your presence known. It's a matter helping move the discussion forward and helping others to understand the issues being discussed. I will assign participation grades based on my assessment of your classroom contributions, rather than your 'air time'. If a student is called upon in class and is not adequately prepared they will have to meet with the instructor to explain why they should not receive a zero for participation.

Second is class attendance. Obviously you cannot participate in class discussions if you are not present. If you miss three classes you may lose 20% of the participation grade, four classes 60%, and five or more classes 100%. A weighted sum of your pop quiz scores will also impact your participation grade. I will be using pop quizzes and other means to verify class participation. If you are going to miss class, please send me a note confirming your absence before class. Otherwise, if you are signed in but miss participation verification you **will** get zero for class participation period! Also, if you must leave the class early please provide a note in advance indicating the time at which you will be leaving.

Recruiting: under no circumstance is attending a recruiting event considered an excused absence. The firms have assured me that they work with the students to avoid such conflicts. Further you are allowed two absences which can be used, if need be, for recruiting. **However, about quizzes, as stated elsewhere there will be no make-up!**

As educators, we generally agree with the idea that there is no such thing as a stupid question. However, after some ad hoc "research" we have discovered there are at least six questions, and their obvious derivatives, you should never ask your instructor:

- Are we covering anything important on (pick a day)?
- Is it okay if I/we hand the assignment in late?
- Is this (good) enough for full credit?
- Can I/we re-submit for more points?
- Are you busy?
- Will this be on the exam?

Our experience has been that most students understand the implications of these questions and do not ask them, or at least are subtle in the way they ask them. We believe those few students who ask these questions do so innocently, perhaps not realizing what they are saying from a professional standpoint. For example, the question "will I miss anything important" while seemingly legitimate, may be taken to mean that you feel the university is wasting your time and / or that the class is not a priority. In asking if a particular project is "good enough" a student may be revealing doubts about its quality or that no effort will be put into exceeding minimum standards. Obviously, these implications extend beyond the university setting. For long-term career success, everyone here needs to consider the professional attitude they display in the workplace at all times. In any event, please take these observations in the spirit they are intended.



Real Student Quotes

Just wanted to send you a quick note and let you know I am now a VLOOKUP expert! I've got IF, ISTEEXT/ISNUMBER and COUNT/COUNTA/COUNTIF statements running all over the place (All used for VLOOKUP purposes).

Anyway, I wanted to thank you again for being patient and helping us learn how to do it. 07/06/11

Hope all has been well. I was in your class about 5 years ago and just wanted to say thank you for emphasizing the use of ACL. It not only accelerated my career at Deloitte but it also served as a foundation for using SQL and SAS! 04/09/12

. . . thank you for teaching me some incredibly useful skills in 371b. In the first four weeks of my internship, I have worked heavily with databases and SQL and even created a menu-based form in Access. This internship feels like an extension of 371b, and I feel like I would have been completely lost without spending the time at school learning these skills. 06/20/12

I'm currently sitting in Audit training for my internship at Deloitte this summer and we are spending the entire day covering things I already learned in your class. The entire USC crew is chuckling as the audit seniors are telling us about Business Process Diagrams and students from other schools are hearing it for the first time. Thanks for giving us a leg up. 07/01/13

I was just thinking about you because guess what I am using right now as I am in my third day of client work in my internship? Vlookup! Hahaha. It's pretty amazing and been really helpful that I know it.

And when asked during training if any of us know how to use ACL, only us USC students raised our hands. So thank you for teaching us so many applicable skills and useful tools for our internships and careers. :) 07/10/13

I just started as an audit associate at KPMG I attended training this past week and was pleasantly surprised by how well prepared I am for the job, and a lot of that is due to things I learned in your class. The firm is moving towards utilizing flow charts more, and a lot of people in my start class did not have exposure to this at their universities. Additionally, the firm uses a software very similar to ACL, and I was one of the only people in my training room that had experience with something like this. 10/13/13

I wanted to thank you for exposing me to some very important lessons in my time at USC. I use SQL every day, and picking up on more advanced concepts was not difficult given the solid base you provided. Reading articles and talking to people who have been in the industry for a while, it seems as though being able to retrieve and manipulate data is a crucial skill that companies are coming to expect as a given. I really appreciate the fact you incorporated these technological elements in your lesson plan and gave your students a head start. 02/28/14

Almost everything you taught in class came up in some way or manner at all the summer leadership programs. Thanks to you, I was able to actively participate in the discussions and learn even more. 08/07/14

Program Learning Objective	Description	Level of Coverage
1. Technical Knowledge	Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions.	Heavy
2. Research, Analysis and Critical Thinking	Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional and global business environment.	Heavy
3. Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision-making.	Light
4. Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.	Light
5. Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.	Medium

USC Emergency # (213) 740-4321
USC Emergency Information Line (213) 740-9233
USC Information # (213) 740-2311
and KUSC Radio 91.5 FM

ACCT 371 Schedule of Classes

CLASS	DAY	DATE	TOPIC (S) FOR CLASS	PREPARATION AND ASSIGNMENT DUE DATE
1	Tue	08/23	Introduction and Course Overview	
2	Thur	08/25	Technology Foundation and Trends	
3	Tue	08/30	Overview of Transaction Processing	Teams formed (assigned in class) RC&S – Chapter 1 pgs. 2-18
4	Thur	09/01	Revenue Cycle	SUA Exercise 1 Due (SG-1) RC&S – Chapter 5 pgs. 102-107
5	Tue	09/06	Dataflow Diagrams (DFD)	RC&S – Chapter 2 pgs. 42-43
6	Thur	09/08	Revenue Cycle DFD Examples and Software	
7	Tue	09/13	Introduction to Data, File Structures and Dynamics	SUA Exercise 2 Due (SG-2) Review: Dynamics Software Note (Blackboard)
	Thur	09/15	No Class	
8	Tue	09/20	Introduction to the Relation Data Model and ACL	RC&S – Chapter 3 pgs. 48-61 Technology Topic Approved (LG-1)
9	Thur	09/22	Data Analytics and Audit	Data Flow Diagram Exercise Due (I-1) RC&S – Chapter 12 pgs. 250-254
10	Tue	09/27	Data Modeling	RC&S – Chapter 4 pgs. 66-71, Chapter 5 pgs. 107-119 Dynamics Exercise 1 Due (SG-3)
11	Thur	09/29	Database and Database Management Systems	RC&S – Chapter 4 pgs. 71-85 Data Analytic Exercise - ACL Due (SG-4)
12	Tue	10/04	Introduction to Dynamic Transaction Quiz 1	
13	Thur	10/06	Data Modeling Cont'd	Dynamics Exercise 2 Due (SG-5)
14	Tue	10/11	BMP - Introduction	RC&S – Chapter 2 pgs. 29-36 <i>“Introduction to BPMN” on Blackboard</i>
15	Thur	10/13	Revenue Cycle BMP Examples	Data Normalization Exercise Due (I-2) RC&S – Chapter 5 pgs. 102-107
16	Tue	10/18	Technology Presentations	Technology Paper and Presentation Due (LG-2)
17	Thur	10/20	Introduction to Ethics Quiz 2	RC&S – Chapter 10 pgs. 194-207
18	Tue	10/25	Internal Control and Fraud	
19	Thur	10/27	Internal Control for Automated Systems	“Summary of Principles and Points of Focus” on Blackboard
20	Tue	11/01	Database Query and SQL	SUA Exercise 3 Due (SG-6)
21	Thur	11/03	Revenue Cycle Internal Control Practice	BPM Exercise Due (I-3)
22	Tue	11/08	Data Analytic with Excel	Data Analytic Exercise - Access (SG-7)
23	Thur	11/10	Expenditure Cycle – Internal Controls	Dynamics Exercise 3 Due (SG-8)
24	Tue	11/15	Catch-up and Review Quiz 3	RC&S – Chapter 6 pgs. 128-140
25	Thur	11/17	Computer Systems Assurance	Data Analytic Exercise - Excel Due (SG-9) RC&S – Chapter 4 pgs. 91-95
26	Tue	11/22	XML and XBRL	RC&S – Chapter 9 pgs. 176-187
27	Tue	11/29	Networks and Network Security	Date Integrity Exercise (SG-10) RC&S – Chapter 12 pgs. 240-249
28	Thurs	12/1	Wrap-Up	St. James Clothiers Internal Control Exercise Due (SG-11)
	Wed	12/14		FINAL (8:00 am)

* Richardson, Chang, and Smith, *Accounting Information Systems*, McGraw Hill (RC&S)

Individual Exercises

Data Flow Diagram Exercise

Individual Exercise (I-1)

Trojan Medical Supplies makes a variety of medical supplies such as test tubes, thermometers, and disposable surgical garments.

Supplies are maintained on a real-time basis in the inventory database on the computer. All inventory records include reorder points. At 6:00am each morning the computer automatically prints on the printer in the production department a list of all inventory items that have fallen below their reorder point on the Low Inventory Alert List (LIAL). At the beginning of his work day, the production supervisor reviews the LIAL and adjusts the order amounts on the list based on his experience and judgment. He then gives the list to a production clerk who uses this listing and the requisition system to create a requisition record in the requisitions database. As the requisition is created, the inventory database is automatically updated to reflect the amount requisitioned (Note to student: all activities discussed relating to the creation of the requisition record and updating of the inventory database are shown as a single on-line activity). The LIAL is then filed by date in the requisitioned good file.

During the day, a clerk in the purchasing department uses the purchasing system to retrieve a requisition record from the requisition database, selects a vendor from the vendor database, and creates a purchase order record in the temporary purchase order database (Note to student: all activities discussed from retrieving a requisition record to the creation of the purchase order record is shown as a single on-line activity). At the end of the day, the production supervisor uses the purchasing system to review and approve the purchase orders created throughout the day in the temporary purchases database. On his approval, the purchasing system automatically writes a record into the purchase order database, updates the inventory database reflecting the amount ordered and prints a copy of the purchase order. (Note to student: all activities discussed from reviewing the purchase order to printing the purchase order is shown as a single on-line activity). The production clerk mails the purchase orders to the vendors when he arrives to work in the morning.

When the accounts payable department receives the invoices from the vendors, an A/P clerk uses that accounts payable system to enter the invoice. To do this she uses the A/P system to do three way match: she retrieve the original purchase order from the purchase order database, retrieves the received goods record from the received goods database, and matches these two records to the information on the invoice to verify its correctness. If all is correct she enters any addition information from the invoice on to an invoice record and the invoice record is then saved into the open invoices database where it is stored by due date. As the record in save in the open invoices database, the computer automatically updates the accounts payable database and writes entries into the general ledger voucher file (Note to student: all activities discussed in enter invoice is shown as a single on-line activity). Invoices with error are annotated indicating the source of the error and returned to the vendor.

Every morning, the cash disbursements clerk in the cash disbursements department uses the cash disbursements system to select due invoices. As the clerk selects each invoice that are to be paid; the computer prints a check and updates the accounts payable database. As the computer updates the accounts payable database it writes entries in to the general ledger voucher file (Note to student: all activities discussed paying the invoice is shown as a single on-line activity). At the end of the day all the checks that have been printed are mailed to the vendor.

Prepare and Hand In:

- Context Diagram,
- Level 0 Data Flow Diagram. (Note: there **must** only be two sub-processes – 1) Purchasing Process and 2) Paying Process. All activities discussed here will be included in those two processes
- The Level 1 Dataflow Diagrams for the Purchasing Process and Paying Process.

Data Normalization Exercise
Individual Exercise (I-2)

Tommy's Ice Cream

Tommy's Ice Cream is located in the Gateway Center of USC. It is a popular hangout spot for students as it serves 28 flavors of ice cream. The day starts early at Tommy's. Each morning one employee arrives early to make as many as three different flavors of ice cream to replenish what was sold the previous day. The ice cream is made in five gallon batches and sometime for popular flavors, such as licorice, can be made in more than one batch. He determines what he needs to make by looking in the freezer and seeing what flavors are low. As can be imagined this is not a popular task so the employees take turns doing it.

A customer can have the ice cream in one of three serving types: cones, sundaes, or shakes. All sales are paid at the time the ice cream is served. While all the ice cream flavors are sold at the same price, the prices of an order vary by the serving type. A single order may have several different items and all payments are cash or on the student's discretionary account. Each server enters their own sales. Tommy encourages the employees to give special discounts off the total price occasionally to repeat customers or particularly large orders. Tommy would like to track his business; what was made, who made it, and what was sold. For the sale, in addition to what was sold he wants to track who sold it and the total amount collected. Note: as all the flavors of ice cream sell for the same amount, you do not need to track what flavors was sold as this would be too cumbersome and not worth the time taken. He wants to be able to measure employee productivity and to make certain no employee is abusing the discount policy.

Bonus: How would the tables needed to track the sales change if Tommy decided to track the flavors sold?

Hand In:

Table structures for all need tables. (You can use Excel or Word to provide the table structures) Make certain that you underline the primary keys and bracket the [foreign keys].

BPM Exercise
Individual Exercise (I-3)

Trojan Medical Supply

Trojan Medical Supplies makes a variety of medical supplies such as test tubes, thermometers, and disposable surgical garments.

Supplies are maintained on a real-time basis in the inventory database on the computer. All inventory records include reorder points. At 6:00am each morning the computer automatically prints on the printer in the production department a list of all inventory items that have fallen below their reorder point on the Low Inventory Alert List (LIAL). At the beginning of his work day, the production supervisor reviews the LIAL and adjusts the order amounts on the list based on his experience and judgment. He then gives the list to a production clerk who uses this listing and the requisition system to create a requisition record in the requisitions database. As the requisition is created, the inventory database is automatically updated to reflect the amount requisitioned (Note to student: all activities discussed relating to the creation of the requisition record and updating of the inventory database are shown as a single on-line activity). The LIAL is then filed by date in the requisitioned good file.

During the day, a clerk in the purchasing department uses the purchasing system to retrieve a requisition record from the requisition database, selects a vendor from the vendor database, and creates a purchase order record in the temporary purchase order database (Note to student: all activities discussed from retrieving a requisition record to the creation of the purchase order record is shown as a single on-line activity). At the end of the day, the production supervisor uses the purchasing system to review and approve the purchase orders created throughout the day in the temporary purchases database. On his approval, the purchasing system automatically writes a record into the purchase order database, updates the inventory database reflecting the amount ordered and prints a copy of the purchase order. (Note to student: all activities discussed from reviewing the purchase order to printing the purchase order is shown as a single on-line activity). The production clerk mails the purchase orders to the vendors when he arrives to work in the morning.

When the accounts payable department receives the invoices from the vendors, an A/P clerk uses that accounts payable system to enter the invoice. To do this she uses the A/P system to do three way match: she retrieve the original purchase order from the purchase order database, retrieves the received goods record from the received goods database, and matches these two records to the information on the invoice to verify its correctness. If all is correct she enters any addition information from the invoice on to an invoice record and the invoice record is then saved into the open invoices database where it is stored by due date. As the record in save in the open invoices database, the computer automatically updates the accounts payable database and writes entries into the general ledger voucher file (Note to student: all activities discussed in enter invoice is shown as a single on-line activity). Invoices with error are annotated indicating the source of the error and returned to the vendor.

Every morning, the cash disbursements clerk in the cash disbursements department uses the cash disbursements system to select due invoices. As the clerk selects each invoice that are to be paid; the computer prints a check and updates the accounts payable database. As the computer updates the accounts payable database it writes entries in to the general ledger voucher file (Note to student: all activities discussed paying the invoice is shown as a single on-line activity). At the end of the day all the checks that have been printed are mailed to the vendor.

Note for BPM:

The exception for the single on-line activity is if there is a decision made in the on-line activity then it must be split into two on-line activities. The first has what happens before the decision and the second what happens after the decision.

Hand-In:

The high level business process map and all needed departmental sub-processes.

Small Group Exercises

SUA Exercise 1 Small Group Exercise (SG-1)

Do:

- a. Read SUA-R chapters 1, 2, and 3
- b. Read SUA-IF&L pages 3-11, 16 (we will be following option 1 discussed on pages 10 and 11)
- c. Scan SUA-IF&L pages 25-43
- d. Go through all the transactions on the Transaction List (**Note:** use the transaction list – Document 1 at the end of this syllabus – and write S&CR, P&CD, or P beside each transaction as follows:
 - Sales, sales return, cash receipt, or charge-off (S&CR)
 - Purchase of goods or services or cash disbursement, except for payroll (P&CD)
 - Payroll (P) – **We will be ignoring these!**

Hand-In:

Single page with the transaction date, the first word of the transaction description, and process to which it belongs as shown below:

16 Received S&CR
16 Ordered ...

Note: Only one copy per team. Please make certain you have your team number and name are on the assignment as well as on the separate honor code certification cover page. This will be needed on all group assignments.

SUA Exercise 2 Small Group Exercise (SG-2)

Do:

For Sales and Cash Receipts (S&CR)

- a. Study flowcharts on pages 18-21 of SUA-IF&L
- b. Complete the **seven step process for recording a transaction** on pages 11 and 12 of SUA-IF&L for all **sales and cash receipts** transactions on the **Transaction List** (**Note:** use the transaction list – Document 1 and Price List – Document 3 at the end of this syllabus! Use of any other will result in a grade of zero!)
- c. Complete Waren's **Month-End Procedures** 1,2,5, and 6 on pages 12 and 13 (SUA-IF&L) for sales and cash receipts only.
- d. Complete **Waren's Year-End Procedure** 6 on page 15 (SUA-IF&L) (accounts receivable aged trial balance only)

Hand-In (keep original to use for discussion in class):

- a. Copies of schedules showing balances in the following general ledger accounts: 10100, 10200, 10300, 21000, 30100, 30200, 30300, 31200
- b. Copy of the general journal
- c. Sales and cash receipts journals, finalized
- d. Accounts receivable aged trial balance

Books: SUA-R – Systems Understanding Aid – Reference, 9th Edition, Armond Dalton, 2016
 SUA-IF&L – Systems Understanding Aid – Instruction, Flowcharts and Ledgers, 9th Edition, Armond Dalton, 2016

Dynamics Exercise 1
Small Group Exercise (SG-3)

Answer the following questions:

1. Using Cards:
 - a. What was the balance in the cash account for period 10?
 - b. On October 14, there was a \$28,437.64 deposit in the cash account. Who was the customer?
 - c. Branch College made a payment in November, what was the date of that payment, what was the amount of the payment, what was the invoice number to which the payment was applied, what was the amount of the discount taken?

2. Using Reports:
 - a. Do a financial trial balance for the period December 1 to December 16. What was the total of the debit and credit transactions for cash?
 - b. Do a detailed receivables trial balance aging the account as of 12/16/17. What were the totals (Current, 0 – 30 Days, etc) entries for Branch College? Print the first page of this document and attach it to your solution.

3. Using Inquiry (Note: many of the views you receive here are the same views you got when you were using Cards.):
 - a. What was the balance in the accounts receivable account at the end of November? On November 7 Waren receive a payment of \$34,682. From whom did it come and what was the invoice number? What was the date of the invoice?
 - b. What were Waren's total sales to Rosemont University for the month of October? How much in discounts did they take?
 - c. What was the highest balance due held by Branch College?

Hand-In:

Typed answers to the questions above.

**Data Analytic Exercise - ACL
Small Group Exercise (SG-4)**

(NOTE: For SG-1 see Blackboard for ACL documentation and Data)

Do:

You have been asked to analyze the credit card expenses for your client. You have been given a number of data files. In their purchasing they have some purchases that are preapproved; these codes are listed in Acceptable Codes. Some are not allowed; these are in Unacceptable Codes. Any purchases with a code that is in neither table will require supervisor approval. You decide to start your analysis by answering the questions below.

1. Problem Setup

- a. ACL project to hold the data in the six data sources provided posted on blackboard.
 - Acceptable Codes (Access)
 - Unacceptable Codes (Text)
 - April Transactions (Excel) – note this table will not have a primary key
 - More April Transactions (Access) – note this table will not have a primary key
 - Company Departments (text)
 - Employees (CSV)
 - Payroll (EBCDIC)

2. Questions

- a. Calculate the total expenses by employee. List the employee name and the total spent. Select the 10 largest accounts and cut and past them into your word document. Note: to verify that your data has been imported correctly your first to employees should be:
Zigic, Sergei \$3,553.25
Brynolfsson, Sean \$3,110.04
- b. List total expenses by department name ordered by the amount with the largest total first.
- c. For the approved expense codes list the top 5 by number of charges. List the number of charges, total amount spent on each code and the code description rather than the code.
- d. What is the total amount spent on approved hotels? Show all of the result of the query, not just the numeric answer.
- e. Which employee spent the most on a single unacceptable expense? How much did s/he spend and what did s/he spend the money on?

Hand In:

1. the first five records of the payroll table
2. the results for the Question above

It is easiest if you cut and paste all of this onto a word document and then print it.

Dynamics Exercise 2
Small Group Exercise (SG-5)

Do:

For Sales and Cash Receipts (S&CR)

- a. Enter and post the **Sales and Cash Receipts** transactions on the **Transaction List** (**Note:** use the transaction list – Document 1 and Price List – Document 3 at the end of this syllabus! Use of any other will result in a grade of zero!). It is not necessary to enter the closing entries or to proceed with the closing.

Hand In:

1. Detailed General Ledger Trial Balance for the period Dec 16, 2017 through Dec. 31, 2017 only.
2. Detailed Aged Accounts Receivables Trial Balance, aged as of 12/31/17. Don't use the Historical Aged Trail Balance.

Note: When asking to reset your company the subject line of the email must contain “Reset Company XX” where XX is your team number and user ids for both users. Also be aware that I cannot reset your company if either of the team members are logged on to the company so please make certain that you are both logged off before requesting a reset. Failing to include the needed information and/or remaining logged on can significantly delay the resetting of your company!

SUA Exercise 3
Small Group Exercise (SG-6)

Do:

For Purchases and Cash Disbursements (P&CD)

- a. Read SUA-R chapters 4 and 6
- b. Study flowcharts on pages 22-23
- c. Complete the **seven step process for recording a transaction** on pages 11 and 12 for all **Purchases and Cash Disbursements** transactions on the **Transaction List** (**Note:** use the transaction list – Document 1 and Price List – Document 3 at the end of this syllabus! Use of any other will result in a grade of zero!)
- d. Complete Waren's **Month-End Procedures** 1, 2, 5 and 6 on pages 12 and 13 for Purchases and Cash Disbursements only
- e. Complete **Waren's Year-End Procedure** on page 15 (accounts payable and fixed asset trial balance only)
Note: For the fixed asset trial balance you will need to do the appropriate year end procedures for depreciation procedure 2.b. on page 14.

Hand-In (keep copy to use for discussion in class):

- a. Copies of schedules showing balances for all general ledger accounts
- b. Accounts payable and fixed asset trial balances
- c. Purchases and Cash Disbursements finalized

Books: SUA-R – Systems Understanding Aid – Reference, 9th Edition, Armond Dalton
SUA-IF&L – Systems Understanding Aid – Instruction, Flowcharts and Ledgers, 9th Edition, Armond Dalton

Data Analytic Exercise - Access Small Group Exercise (SG-7)

Do:

You have been asked to analyze the credit card expenses for your client. You have been given a number of data files. In their purchasing they have some purchases that are preapproved; these codes are listed in Acceptable Codes. Some are not allowed; these are in Unacceptable Codes. Any purchases with a code that is in neither table will require supervisor approval. You decide to start your analysis by answering the questions below. Tools like Totals (groupby, where, sum, and count) and criteria like between “x” and “y” may be helpful.

1. Problem Setup
 - a. Create a single database to hold the data in the six data sources provided posted on blackboard.
 - Acceptable Codes (Access)
 - Unacceptable Codes (Text)
 - April Transactions (Excel) – note this table will not have a primary key
 - More April Transactions (Access) – note this table will not have a primary key
 - Company Departments (text)
 - Employees (CSV)

2. Questions
 - a. Calculate the total expenses by employee. List the employee name and the total spent. Select the 10 largest accounts and cut and past them into your word document
 - b. List total expenses by department name ordered by the amount with the largest total first.
 - c. For the approved expense codes list the top 5 by number of charges. List the number of charges, total amount spent on each code and the code description rather than the code.
 - d. What is the total amount spent on approved hotels?
 - e. Which employee spent the most on a single unacceptable expense? How much did s/he spend and what did s/he spend the money on?

3. Bonus
 - a. List off the purchases that require supervisor approval? That is, the transactions whose codes are not on either the approved list or the unapproved list. List the employee name, description, and amount for the 10 largest of those transactions.

Hand In:

1. the SQL for each query
 2. the query results (**Note: all amounts must be formatted dollars and cents**)
- It is easiest if you cut and paste all of this onto a word document and then print it.

**Dynamics Exercise 3
Small Group Exercise (SG-8)**

Do:

For Purchases and Cash Disbursements (P&CD)

- a. Enter and post all **Purchases and Cash Disbursements** transactions on the **Transaction List** (**Note:** use the transaction list – Document 1 and Price List – Document 3 at the end of this syllabus! Use of any other will result in a grade of zero!). It is not necessary to enter the closing entries or to proceed with the closing.
- b. Bonus Question – Your ending balance for Waren for the manual Exercise is different from the results in Dynamics. As the starting balances were the same (if looked at the 1st of December) and all the transactions are the same, why are the ending balances different? For 10 bonus points, reconcile this difference.

Hand In:

1. Detailed General Ledger Trial Balance for the period Dec 16, 2017 through Dec. 31, 2017 only.
2. Detailed Aged Payables Trial Balance.
3. To receive the bonus points you need to turn in a spreadsheet reconciling balances from your manual exercise with the detailed trial balance from above.

Note: When asking to reset your company the subject line of the email must contain “Reset Company XX” where XX is your team number and user ids for both users. Also be aware that I cannot reset your company if either of the team members are logged on to the company so please make certain that you are both logged off before requesting a reset. Failing to include the needed information and/or remaining logged on can significantly delay the resetting of your company!

**Data Analytic Exercise - Excel
Small Group Exercise (SG-9)**

Do

1. Problem Setup
 - a. Create a spreadsheet with five tabs by coping in the five tables from the access database you used in the last exercise.
2. Questions
 - a. Calculate the total expenses by employee. List the employee name, their total and the total spent for the 10 largest accounts.
 - b. List total expenses by department name ordered by the amount with the largest total first.
 - c. For the approved expense codes list the top 5 by number of charges. List the code description rather than the code.
 - d. What is the total amount spent on approved hotels?
 - f. Which employee spent the most on an unacceptable expense? How much did s/he spend and what did s/he spend the money on?
3. Bonus
 - a. List off the purchases that require supervisor approval? That is, the transactions whose codes are not on either the approved list or the unapproved list. Which employees spent the most that needed supervisor approval (list the top 5 by name)? For each list the description of what they spent the money on. Show the grand total and any filters used. Note: this is slightly different from what was asked in the Access version of this problem.

Hand In:

The query results from the questions above. Note the amounts must be formatted currency.

Date Integrity Exercise
Small Group Exercise (SG-10)

Do:

Design and implement a menu-based system that will support expense analysis. In particular, your system should:

- a. be menu driven
- b. add employee, when adding an employee you need to implement the field controls necessary on each field to help ensure the accuracy, validity and completeness of the data captured
- c. print a report listing which employee had unacceptable expenses and what they spend the money on? You can build the report on what you did answering question 2-e above.

It is expected that there will be a separate button on the menu for each of the requirements above. The purpose of this assignment is to give you experience writing macros and thinking about how the tables, queries, and forms all interact with each other. While using the wizards to create the forms and reports, it is expected that you will create your own macros.

Hand In:

E-Mail the access database to your instructor. Please note that the subject line of your email message must read "Small group X Access Assignment 2" and the file must be named "Small group X Access Assignment 2" where X is your group number.

Also turn in the Honor Code Certification in the class the project is due.

St. James Clothier
Small Group Exercise (SG-11)

Case: St. James Clothiers (On Blackboard)

Questions:

1. Draw a BPM for the manual and automated system?
2. What are the risks in the manual system? How do these risks change as you move to the automated system?

To be turned in:

Two pages that lists the risk that you see in the manual system and how those risks have been mitigated in the new automated system. Thus, for each risk, what controls (preventive, detective) are present in the manual system? Then, for the same risks, what controls are there in the automated system (preventive, detective) that mitigate these risks.

Large Group Project

The purpose of this assignment is to allow you to study in depth some area of technology – basic or applied - that you find interesting.

Technology Topic Approved (LG-1)

Do:

Select a technology that you feel will have an impact on our lives now and in the future. This should be a new or emerging technology that you have some interest in. You must have your topic approved before proceeding as each topic must be unique across all sections.

Hand In:

Get approval for your topic via e-mail. No paper needs to be turned in.

Technology Paper and Presentation (LG-3)

Do:

You will need to prepare three page paper (single or double spaced) and a five-minute presentation that describes what the technology is that you have chosen, how it works, why you think it is interesting, and what impact you see it having on our lives in the next five to ten years. The paper you turn in will be in report form with complete bibliography. For printed articles turn in a copy of the article. For web articles print and turn in the first page. Please just staple you pages together: no paperclips or other types binding.

There will be one presenter from each team and that presenter will be chosen by lottery at the time of the presentation. You may use no more than four PowerPoint slides of content. This does not count the title slide and questions slide. Further, these slides must either be printed on or sent to me by 7:00AM the morning before the presentation so that I can load all of the presentations up on a common folder. Please make certain that your slide file is named with your team number.

Hand In:

The paper that describes the technology, articles cited, and a printed copy of the slides are due by the beginning of class. In addition to the printed copy of the report you will also need to submit an electronic copy through Turnitin on Blackboard.

Transactions List

December 16-31, 2017

Complete each of the following transactions in accordance with the seven-step process on pages 11-12 of the Instructions, Flowcharts and Ledgers Book. Remember the importance of the systems flowcharts on pages 18-24 for details as to (a) documents to prepare, (b) approvals and other internal control procedures, (c) accounting entries, and (d) filing. Also, remember from the requirements that some of the following events require the preparation or modification of systems documents and some do not. You are to perform the roles of Ray Kramer, Nancy Ford and Jim Adams.

- Hints are provided in boxed areas like this.

December

18 Received validated deposit receipt (Doc. No. 11) from the bank for \$7,931.96 for deposit made December 14.

- Follow flowchart on page 21. No recording occurs at this time.
- Cash receipts prelist is Doc. No. 9.
- File Doc. No. 9 and Doc. No. 11 in the Temporary file tab.

18 Ordered the following inventory on account from Velocity Sporting Goods, using purchase order No. 328 (Doc. No. 16).

Units	Description
120	Basketball pole pad
80	Basketball bag
30	Portable inflation pump
75	Trainer's first aid kit

Vendor address: 1285 Colgrove Ave., Pierre, SD 57501
 Freight carrier: Interstate Motor Freight
 Freight charges: Collect (i.e., paid by Waren Sports Supply)
 Allowances: None

- Follow flowchart on page 22.
- Use purchase order No. 325 (Doc. No. 16) as a guide.
- Use the price list (Doc. No. 3).
- No receiving or recording occurs at this point for this transaction.
- Tear document apart and file following the flowchart guidance.

December

18 Borrowed \$60,000 from First American Bank and Trust by issuing a two-year note payable (Doc. No. 14) with a stated annual interest rate of 5%. Check No. 545 (Doc. No. 8) for \$60,000 was received from the bank and deposited. Reviewed the terms and conditions of the note and signed it (Ray Kramer) as the borrower.

- Restrictively endorse means to write the following on the back of the check: "For deposit only. Waren Sports Supply."
- See flowchart, page 21, for recording and depositing.
- Detach the bottom portion of the check and file in the Shipping/Banking file tab.
- File the note in the Shipping/Banking file tab.

19 Received customer purchase order No. 37225 (Doc. No. 4) in the mail from University of Southern Iowa (USI), approved their credit and shipped the goods. All goods ordered were shipped, except that only 56 shoulder pad sets were available for shipment.

Carrier & number:	Allied Trucking; Carrier number 2154
Freight charges:	FOB shipping point; Billed to buyer (i.e., paid by USI)
Route:	Express
Truck & driver:	Truck 2961XZ, John Arens
Freight rate:	\$19.00 per 100 lbs.
Shipment:	3 cartons/goal and rim sets @ 40 lbs./carton 5 cartons/backboards @ 150 lbs./carton 7 cartons/shoulder pad sets @ 25 lbs./carton 10 cartons/football helmets @ 16 lbs./carton

- See flowchart, pages 18 and 19; follow all steps carefully.
- You will use several documents and record an entry in the sales journal and the accounts receivable subsidiary ledger for this transaction.
- For guidance in preparing the bill of lading, see pages 35-36 of the Reference book.

20 Received sales return request No. R8034 (Doc. No. 12) in the mail from Eastern Wisconsin University (EWU). The request was approved and the acknowledgment copy mailed to EWU.

- Follow the flowchart steps on page 20.

December

- 20 Increased employee wage rates, and employees changed their federal income tax withholding amounts, both effective December 16. There were no changes in filing status or withholding allowances.

	New Wage Rate	Withholding Amt.
Ray Kramer	\$3,700.00 semimonthly	\$ 415.00
Jim Adams	\$22.50 per hour	\$ 233.00
Nancy Ford	\$18.20 per hour	\$ 74.00

- No accounting entries are necessary, but you must update the pay rate history information in the Employee Earnings Subsidiary Ledger.

- 22 Received merchandise from Velocity Sporting Goods as listed on *purchase order No. 328*. All merchandise listed on the *purchase order* was delivered in good condition and in the quantities ordered, except that only 76 basketball pole pads (Item No. BB-019) were received. The goods were placed immediately in the inventory warehouse.

Freight carrier: Interstate Motor Freight
Freight bill: No. 26425 (Doc. No. 19), received with shipment

- Remember to follow the flowchart on page 22. You can't record a purchase yet because the invoice hasn't been received.

- 22 Received *check No. 28564* (Doc. No. 8) from Branch College for payment in full for *charge invoice No. 730*, and deposited the *check*.

- 22 Received legal notification from Benson, Rosenbrook and Martinson, P.C., attorneys at law, that Stevenson College will be unable to pay any of its outstanding debts to its suppliers. Write off the account as a bad debt.

- Remember that Waren Sports Supply uses the "Allowance" method rather than "Direct write-off" for accounting for bad debts.

- 24 Received all goods that Waren had authorized Eastern Wisconsin University (EWU) to return on EWU's *return request No. R8034* for credit against their account balance.

- Process and record the sales return now.

- 24 Received *check No. 49326* (Doc. No. 8) for \$10,000 from Eastern Wisconsin University in *partial* payment of the remaining amount (after sales return) on *charge invoice No. 729*, and deposited the *check*.

- Do not finalize a deposit slip until you determine whether there are other cash receipts on the same day.

December

- 26 Received *vendor invoice No. 34719* (Doc. No. 18) from Velocity Sporting Goods for goods ordered December 18 and received December 22.

- Follow the flowchart steps on page 22.
- Upon receiving the invoice, you can now record the purchase using the date on which Waren incurred the liability for the goods, December 22.

- 26 Issued *check* (Doc. No. 20) to Interstate Freight for the amount of the *freight bill* (Doc. No. 19) for the Velocity Sporting Goods shipment received December 22.

- Follow the flowchart steps on page 23.

- 26 Received *check No. 65891* (Doc. No. 8) for \$7,855 and *customer purchase order No. D9794* (Doc. No. 4) in the mail from Andrews College for a cash sale. All goods ordered were shipped and the cash sale was processed and recorded.

Carrier & number: Interstate Motor Freight; Carrier number
62XY404
Freight charges: Collect (i.e., paid by Andrews College)
Route: Direct
Truck & driver: Truck 64, Brian Ward
Freight rate: \$19.00 per 100 lbs.
Shipment: 5 cartons/basketballs @ 35 lbs./carton
2 cartons/hip, tail, arm pad sets @ 7 lbs./carton
4 cartons/footballs @ 19 lbs./carton

- Start with the flowchart on page 21.

- 26 Received office supplies from Chicago Office Supply as listed on purchase order No. 327 (Doc. No. 16), a copy of which is being held in accounting. Chicago Office Supply's vendor invoice No. 2378 (Doc. No. 18) was received with the goods. All supplies ordered were received in good condition and taken directly to the office, but the invoice was not paid.

- 28 Issued *check* (Doc. No. 20) to Velocity Sporting Goods for payment in full of their *invoice No. 34719* for goods received December 22.

- Consider the credit terms before making the payment.

- 29 Printed and reviewed *payroll time reports* (Doc. No. 21) from Ford and Adams for the time period ended December 31 and prepared the payroll for all three employees, including paychecks.

- Paychecks are considered "Mailed/Given to Outsiders."
- Timecards are filed in the "Accounting" file tab.

December

- 29 Received the 11-inch tablets ordered on Waren's *purchase order No. 325* (Doc. No. 16) and *vendor's invoice No. 2423* (Doc. No. 18) from Chicago Office Supply. The computers were received in new and undamaged condition and taken directly to the office. The estimated useful life is 5 years with no salvage value.
- 29 Received *vendor invoice No. 72654* (Doc. No. 18) from University Athletic News for advertisements Waren ran during the Christmas season and immediately issued a *check* (Doc. No. 20) for payment in full.

- Purchase orders are not issued for services that Waren purchases.

You now have completed entering the transactions. Good Work! Please see the syllabus for what month-end and year-end procedures need to be completed. The syllabus also indicates what needs to be turned in.

PRICE LISTS

CURRENT AS OF DECEMBER 1, 2017

VELOCITY SPORTING GOODS

Item No.	Description	Cost	Selling Price
Baseball items:			
BA-054	Premium aluminum bat	\$ 139.00	\$ 209.00
BA-158	Baseballs - 12 game balls	42.00	63.00
BA-199	Fielding glove	46.00	66.00
BA-281	60 lb. dry line marker	65.00	103.00
BA-445	Catcher's mask	48.00	69.00
BA-507	Baseball equipment bag	27.00	39.00
BA-667	Ball bucket with seat - set of 3	23.00	33.00
BA-694	Batting gloves - 1 pair	24.00	34.00
BA-807	Pitching machine	164.00	245.00
BA-859	Set of bases	111.00	172.00
Basketball items:			
BB-008	Basketball	25.00	35.00
BB-019	Basketball pole pad	94.00	135.00
BB-113	Scoreboard and timer	258.00	400.00
BB-267	Goal and rim set	95.00	142.00
BB-358	Backboard	83.00	117.00
BB-399	Basketball net	10.00	16.00
BB-431	Whistle and lanyard - set of 6	25.00	38.00
BB-538	Basketball bag	26.00	40.00
BB-688	Portable inflation pump	69.00	107.00
BB-926	Trainer's first aid kit	30.00	42.00
Football items:			
FB-027	Shoulder pad set	89.00	127.00
FB-091	Hip, tail, arm pad set	39.00	58.00
FB-225	Football helmet	55.00	87.00
FB-344	Football	21.00	29.00
FB-513	Portable storage locker	135.00	210.00
FB-573	Kicking tees - set of 6	16.00	24.00
FB-650	Football post pad	96.00	147.00
FB-812	Collapsible cones - set of 8	27.00	39.00
FB-874	Sideline repair kit	83.00	124.00
FB-952	Portable hand warmer	26.00	37.00

CHICAGO OFFICE SUPPLY

Item No.	Description	Cost
4126	Laser printer toner cartridge	\$ 124.75
4733	Copier paper - box	39.95
5207	Manila file folders – box of 50	12.50
8509	Flash drive – 16GB	19.25
5302	Invoice forms - 100	16.50
6211	Legal pad - box of 12	7.95
6218	Correction Tape – box of 6	13.25
2342	Black ink pens - box of 12	12.75
6277	Pencils - box of 24	2.25
7246	Business envelopes – box of 1000	19.50
11477	11-inch tablet	\$ 349.00
12480	LCD monitor	195.00
15321	146 GB rack server	6,950.00

MARSHALL GUIDELINES

Add/Drop Process

I can drop you from my class if you don't attend the first two sessions. Please note: If you decide to drop, or if you choose not to attend the first two sessions and are dropped, you risk being not being able to add to another section this semester, since they typically reach capacity. You can only add a class after the first week of classes if you receive approval from the instructor.

Also note: If you have missed seven classes by the 12 week of the semester I will ask you to justify your continued enrollment in the class. Failing that you will be dropped.

Marshall Grading

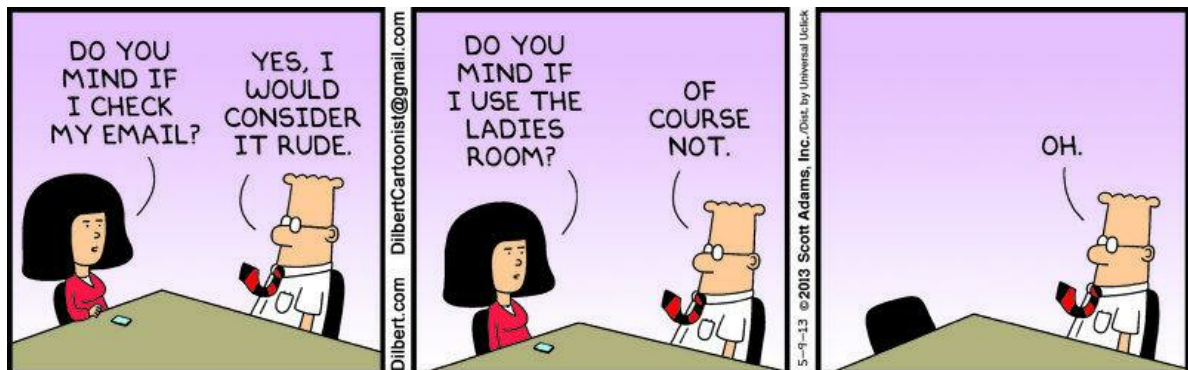
Course Grading Policy: Marshall's target mean GPA is 3.0 for required classes and 3.3 for electives. The mean target for graduate classes is 3.3. Assignment/Exam Grading Policy: the instructor determines what qualifies as an accurate grade on an assignment, exam, or other deliverable, and the instructor's evaluation of the performance of each individual student is the final basis for assigning grades for the course.

Paperwork Retention Policy

Returned paperwork, unclaimed by a student, will be discarded at the end of the semester. Quizzes and the final will be retained for one year.

Technology Policy

Laptop and Internet usage is not permitted during academic or professional sessions unless otherwise stated by the respective professor and/or staff. Use of other personal communication devices, such as cell phones, is considered unprofessional and is not permitted during academic or professional sessions. ANY e-devices (cell phones, PDAs, I-Phones, Blackberries, other texting devices, laptops, I-pods) must be completely turned off during class time. Upon request, you must comply and put your device on the table in off mode and FACE DOWN. You might also be asked to deposit your devices in a designated area in the classroom. Videotaping faculty lectures is not permitted, due to copyright infringement regulations. Audiotaping may be permitted if approved by the professor. Use of any recorded material is reserved exclusively for USC Marshall students.



Statement for Students with Disabilities

Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester. A letter of verification for approved accommodations can be obtained from DSP. Please be sure the letter is delivered to me (or to TA) as early in the semester as possible. DSP is located in STU 301 and is open 8:30 a.m.–5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776.

Emergency Preparedness/Course Continuity Explanation:

In case of emergency, and travel to campus is difficult, USC executive leadership will announce an electronic way for instructors to teach students in their residence halls or homes using a combination of Blackboard, teleconferencing, and other technologies. Instructors should be prepared to assign students a "Plan B" project that can be completed at a distance. For additional information about maintaining your classes in an emergency please access: <http://cst.usc.edu/services/emergencyprep.html>

Class Notes Policy

Notes or recordings made by students based on a university class or lecture may only be made for purposes of individual or group study, or for other non-commercial purposes that reasonably arise from the student's membership in the class or attendance at the university. This restriction also applies to any information distributed, disseminated or in any way displayed for use in relationship to the class, whether obtained in class, via email or otherwise on the Internet, or via any other medium. Actions in violation of this policy constitute a violation of the Student Conduct Code, and may subject an individual or entity to university discipline and/or legal proceedings.

PowerPoint slides or other materials is disseminated for class purposes only and may not be shared with anyone other than current class members. Any unauthorized sharing is a violation of the above class notes policy and subject to disciplinary actions.

Evaluation of Your Work

You may regard each of your submissions as an "exam" in which you apply what you've learned according to the assignment. I will do my best to make my expectations for the various assignments clear and to evaluate them as fairly and objectively as I can. If, however, you feel that an error has occurred in the grading of any assignment, you may, within one week of the date the assignment is returned to you, write me a memo in which you request that I re-evaluate the assignment. Attach the original assignment to the memo, and explain fully and carefully why you think the assignment should be re-graded. Be aware that the re-evaluation process can result in three types of grade adjustments: positive, none, or negative.

Academic Integrity

It is a violation of USC's Academic Integrity Policies to share course materials with others without permission from the instructor. No student may record any lecture, class discussion or meeting with me without my prior express written permission. The word "record" or the act of recording includes, but is not limited to, any and all means by which sound or visual images can be stored, duplicated or retransmitted whether by an electro-mechanical, analog, digital, wire, electronic or other device or any other means of signal encoding. I reserve all rights, including copyright, to my lectures, course syllabi and related materials, including summaries, PowerPoints, prior exams, answer keys, and all supplementary course materials available to the students enrolled in my class whether posted on Blackboard or otherwise. They may not be reproduced, distributed, copied, or disseminated in any media or in any form, including but not limited to all course note-sharing websites. Exceptions are made for students who have made prior arrangements with DSP and me.

Students are expected to be familiar with USC's Academic Integrity Policies (i.e., copying, fraudulent possession of an exam, plagiarism, submission of purchased papers, submitting the same assignment to more than one instructor) and be aware of recommended sanctions (i.e., F for the course, suspension or expulsion) associated with violating such policies. See Appendix A in the SCAMPUS Guidebook for more detail.

Statement on Academic Conduct and Support Systems

Academic Conduct

Plagiarism – presenting someone else’s ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in *SCampus* in Section 11, *Behavior Violating University Standards* <https://scampus.usc.edu/1100-behavior-violating-university-standards-and-appropriate-sanctions/>. Other forms of academic dishonesty are equally unacceptable. See additional information in *SCampus* and university policies on scientific misconduct, <http://policy.usc.edu/scientific-misconduct/>.

Discrimination, sexual assault, and harassment are not tolerated by the university. You are encouraged to report any incidents to the *Office of Equity and Diversity* <http://equity.usc.edu/> or to the *Department of Public Safety* <http://capsnet.usc.edu/department/department-public-safety/online-forms/contact-us>. This is important for the safety whole USC community. Another member of the university community – such as a friend, classmate, advisor, or faculty member – can help initiate the report, or can initiate the report on behalf of another person. *The Center for Women and Men* <http://www.usc.edu/student-affairs/cwm/> provides 24/7 confidential support, and the sexual assault resource center webpage sarc@usc.edu describes reporting options and other resources.

Support Systems

A number of USC’s schools provide support for students who need help with scholarly writing. Check with your advisor or program staff to find out more. Students whose primary language is not English should check with the *American Language Institute* <http://dornsife.usc.edu/ali>, which sponsors courses and workshops specifically for international graduate students.

The Office of Disability Services and Programs

http://sait.usc.edu/academicsupport/centerprograms/dsp/home_index.html provides certification for students with disabilities and helps arrange the relevant accommodations. If an officially declared emergency makes travel to campus infeasible, *USC Emergency Information* <http://emergency.usc.edu/> will provide safety and other updates, including ways in which instruction will be continued by means of blackboard, teleconferencing, and other technology.

**LEVENTHAL SCHOOL OF ACCOUNTING
GRADING AND ACADEMIC STANDARDS**

ACCT 370, 371, 372, 373, 374, 377, 430, 462, 463, 470, 472, 473, 474, 476, 478, 479

The Leventhal School of Accounting adheres strictly to the grading standards of the University and the School of Business Administration. Additionally, the Leventhal School of Accounting has supplemented those standards with certain others. For students' convenience, and to prevent misunderstanding, these additional standards are summarized below.

GRADING STANDARDS

The following grades are used: A - excellent; B - good; C - fair; D - minimum passing; F - failure. The grade of F is awarded for failing work at the end of the semester. The assignment of minuses and pluses when earned is required.

The grade of W (Withdraw) is assigned if the student officially withdraws after the third week but before the end of the twelfth week of the semester. No withdrawals will be permitted after the end of the twelfth week except by student petition to the University's Committee on Academic Policies and Procedures.

Students may elect to audit courses during the first three weeks of the semester. A course taken for audit (V) will be assessed at the current tuition rate. A course taken for audit (V) will not receive credit and will not appear on the USC transcript or grade report. Under no circumstances will the University allow a change in the registration status of a course from letter grade or credit to audit (V) or vice versa after the third week of a given semester.

Incomplete Grades Explanation

In incomplete (IN) grade may be assigned due to an "emergency" that occurs after the 6th week of classes for half semester courses or the 12th week for full-semester courses.. An "emergency" is defined as a serious documented illness, or an unforeseen situation that is beyond the student's control, that prevents a student from completing the semester. Prior to the 6th or 12th week, the student still has the option of dropping the class. Arrangements for completing an IN course should be initiated by the student, and negotiated with the instructor. Class work to complete the course should be completed within one calendar year from the date the IN was assigned. The IN mark will be converted to an F grade should the course not be completed.

Academic Integrity – Leventhal School of Accounting Honor Code

Students enrolled in any class offered by the Leventhal School of Accounting are expected to uphold and adhere to the standards of academic integrity established by the Leventhal School of Accounting Student Honor Code. Students are responsible for obtaining, reading, and understanding the Honor Code System handbook. Students who are found to have violated the Code will be subject to disciplinary action as described in the handbook. For more specific information, please refer to the Student Honor Code System handbook, available in class or from the receptionist in ACC 101.

**LEVENTHAL SCHOOL OF ACCOUNTING
GRADING AND ACADEMIC STANDARDS**

ACCT 370, 371, 372, 373, 374, 377, 430, 462, 463, 470, 472, 473, 474, 476, 478, 479

G.P.A. PREREQUISITES FOR UNDERGRADUATE ACCOUNTING COURSES

The grade point average prerequisites for any undergraduate student enrolled in any accounting course is: a minimum 2.5 gpa for all completed accounting courses for students entering USC prior to Fall 2013; a minimum 2.7 gpa for all completed accounting courses for students entering USC in Fall 2013 or later. In computing grade point average prerequisites, BUAD 280, 281, 285ab, 286ab, 305 and 302T are considered accounting courses.

Grades in accounting courses taken at other institutions will not be included in the computation of the cumulative accounting grade point average.

When a student's cumulative accounting grade point average falls below 2.5 or 2.7, the student is placed on probation. If a student on probation does not regain a minimum accounting cumulative GPA of 2.5 or 2.7 after completing the next 12 semester hours in all courses (including accounting courses) attempted within the University, that student will not be permitted to continue as an accounting major in the Leventhal School of Accounting. Exceptions to this policy may be granted only in unusual circumstances by the Academic Standards Committee of the Leventhal School of Accounting. Decisions of the Academic Standards Committee are final.

To be removed from probationary status, a student may elect either to take another accounting course or courses for which prerequisites are met or to repeat an accounting course or courses in an attempt to earn a higher grade. Regardless of the course of action taken, all courses completed will be counted in computing the cumulative accounting grade point average.

The grade of "W" in an accounting course taken while a student is on probation will not extend probation. The probation period ends at the end of that semester during which the student completes a cumulative total of 12 semester hours of courses in any subject(s) at the university. Under no conditions will the student be permitted more than two successive semesters, including the summer semester, to complete the 12 semester hours of courses.

Students must attain a minimum 2.5 or 2.7 cumulative accounting grade point average to graduate with a Bachelor of Science in Accounting degree.

See the USC Catalogue for further restrictions on including grades in repeated classes in the overall grade point average computation.

OTHER ACADEMIC STANDARDS

1. The ability of students to write clearly and concisely is a necessary prerequisite to success in accounting work. Accordingly, students will be required to demonstrate writing capability in all accounting courses. This may be accomplished primarily through the inclusion of essay-type questions on course examinations.

**LEVENTHAL SCHOOL OF ACCOUNTING
GRADING AND ACADEMIC STANDARDS**

ACCT 370, 371, 372, 373, 374, 377, 430, 462, 463, 470, 472, 473, 474, 476, 478, 479

Important Dates: Fall 2016

Last Day to Register/Add without Late Fee	Friday, August 19
First Day of Class, Regular Session and Session 431	Monday, August 22
Last Day to Add or Drop without a "W" (1st Half Session 431)	Tuesday, August 30
Labor Day, University Holiday	Monday, September 5
Last Day to Add or Drop without a "W" (Regular Session)	Friday, September 9
Last Day to change enrollment from P/NP to a Letter grade (1st Half Session 431)	Tuesday, September 13
Meet the Firms, California Science Center	Tuesday, September 20, 6pm-9pm
Last Day to Drop with "W" for ACCT courses (1st Half Sess. 431)	Monday, September 26
Last Day to change enrollment from P/NP to Letter grade (Regular Session)	Friday, October 7
Final Exams for ACCT courses (1st Half, Session 431)	Tuesday-Friday, October 11-14
First Day of Class, 2nd Half, Session 442	Monday, October 17
Last Day to Add/Drop without "W" for ACCT courses (2nd Half Session 442)	Tuesday, October 25
Evening Football Game (vs CAL)	Thursday, October 28
Last Day to change enrollment from P/NP to a Lettergrade (2nd Half Session 442)	Monday, November 7
Last Day to Drop with a "W", Regular Session Courses	Friday, November 11
Last Day to Drop with "W" for ACCT courses (2nd Half Session 442)	Monday, November 21
Thanksgiving Break	Wednesday-Friday, November 23-25
Last Class Meeting	Friday, December 2
Final Examinations	December 7 – December 14
Winter Recess	Thurs., December 15 - Sun., January 8